Attorney Ref.: 1442.033B

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:

Gardenier, et al.

Confirmation No.:

1803

CENTRAL FAX CENTER

Serial No.:

10/621,749

Group Art Unit:

3751

MAY 0 2 2006

Filed:

July 17, 2003

Examiner:

Phillips, Charles E.

Title:

A SOUND SYSTEM AND A HEAD REST FOR A SPA AND A SPA

HAVING A SOUND SYSTEM

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being transmitted by facsimile to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450, Attn, Examiner Charles E. Phillips, Group Art Unit 3751, at facsimile no. 1-571-273-8300, on May 2, 2006.

John Pietrangelo Attorney for Applicant Registration No. 39,331

Date of Signature: May 2, 2006

To:

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Dear Sir:

Introductory Comments

This Response to Office Action is being submitted in reply to the Office Action mailed February 3, 2006 for the above-referenced application. Since this Response is being filed on or before May 3, 2006, this Response is being timely filed.

The Listing of Claims appears on page 2 of this paper. Applicant's Remarks begin on page 5 of this paper.